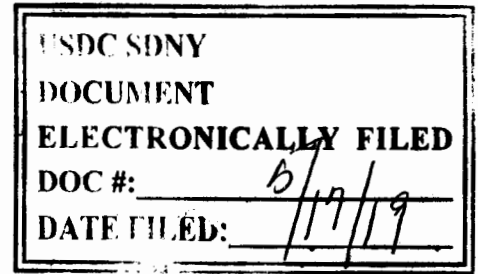


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May 17, 2019

VIA EMAIL

Clifford A. Katz, Esq.
Platzer, Swergold, Levine, Goldberg, Katz & Jaslow, LLP
475 Park Avenue South
18th Floor
New York, New York 10016

Re: Excelsia Leatherware Co. v. Kenneth Horowitz and Bag Studio LLC,
No. 19 Civ. 3127 (VM) (the "Action")

Dear Mr. Katz:

I write in partial response to your letter dated May 10, 2019 seeking the withdrawal of the above-referenced Action.

We are amenable to dismissing without prejudice Bag Studio, LLC and amending the complaint to remove causes of action 1 and 3-7, leaving only what is currently the second cause of action for fraud against Kenneth Horowitz. As you no doubt know, the indispensable party argument you raised in your letter does not apply to tort claims. And in any event, Bag Studio is not a necessary party with respect to the kickback fraud scheme allegedly executed by Mr. Horowitz.

Please let me know if your client will consent to this dismissal and amendment. If so, I will send you a proposed stipulation and amended complaint.

If your clients would like to discuss an early negotiated resolution of this dispute, please do not hesitate to contact me at any time.

Sincerely,

/s/ Adam Pollock

Adam Pollock

cc (via fax): Hon. Victor Marrero, U.S.D.J.

